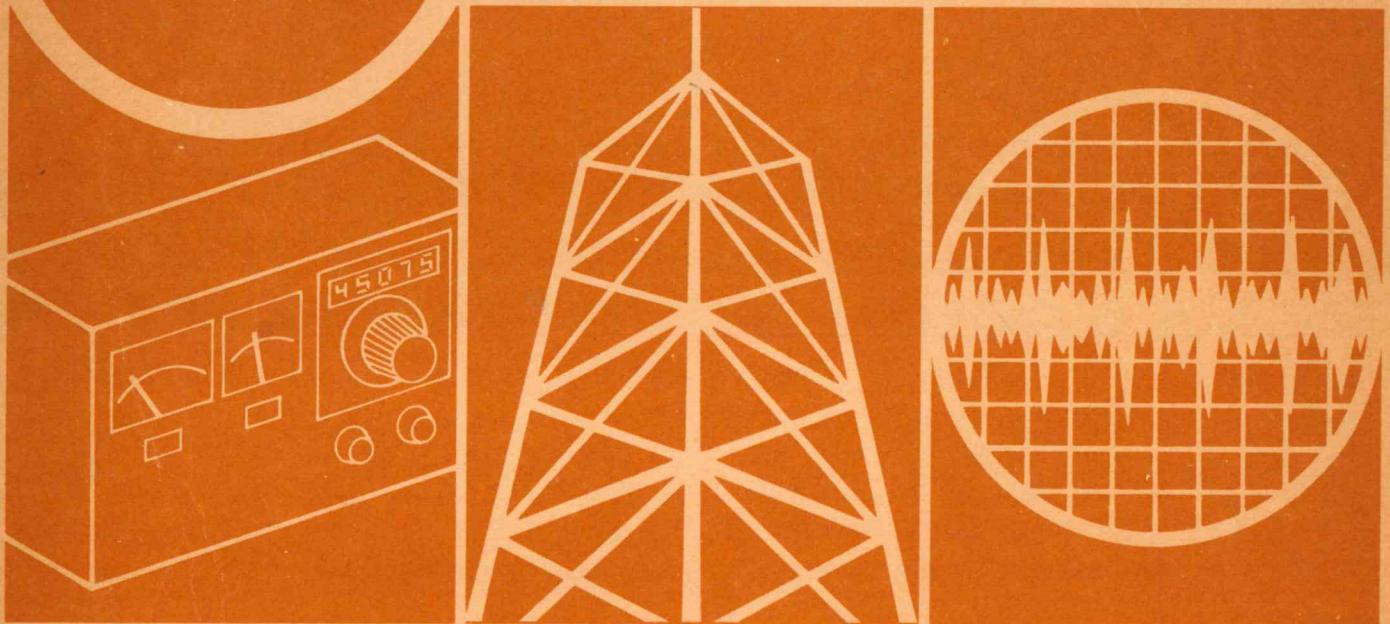


South Coast ELECTRONICS



Journals and Registers

NAME

Martin Belnap Jr.

A386-2

PAGE NUMBERS

The pages of the cash receipts journal, the check register, the voucher register, and the general journal are numbered as if each book were bound separately. Use the printed page numbers in your posting references.

CASH RECEIPTS JOURNAL

PAGE 17

	DATE	ACCOUNT CREDITED	POST. REF.	SUNDY ACCOUNTS CR.	SALES CR.	SALES TAX PAY. CR.	ACCOUNTS REC. CR.	SALES DISCOUNT DR.	CASH IN BANK DR.
1	June 1	Coast Hi-Fi	✓				139464		139464
2		Saddleback Music Co.	✓				147006	2940	144066
3		3 Sales			169880	8494			178374
4		6 Notes Rec. Coyote Hills Music		640000					664000
5		Interest Receivable		24000					
6		9 Seaside Stereo	✓				169150	3383	165767
7		10 Metro Music Center	✓				346370		346370
8		10 Sales			369530	18476			388006
9		14 Coyote Hills Music	✓	299865				5997	293868
10		15 Best Sound Center	✓	124600					124600
11		15 Valley Ent. Center	✓	136077				2722	133355
12		15 Inland Sound Designs	✓	113403				2368	111135
13		17 Best Sound Center	✓	71840				1437	70403
14		17 Sales			406072	20304			426376
15		19 Desert Electronics	✓				129845	2597	127248
16		20 Dep. Expense - Off. Equip.		5000					5000
17		22 Metro Music Center	✓	78			98805	1976	96829
18		24 Seaside Stereo	✓	126044				2521	123523
19		24 Sales		3747	356668	17833			374501
20		26 Oliver's Music Store	✓	194355				3887	190468
21		30 Sales		372	331620	16581			348201
22				1735184	1633770	81688	1030640	297284451554	
23									
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CASH RECEIPTS
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REGISTERGENERAL
JOURNAL

CASH RECEIPTS JOURNAL

PAGE 18

CHECK REGISTER

PAGE 13

	DATE	Ck. No.	PAYEE	VOU. NO.	ACCOUNTS PAYABLE DR.	PURCHASES DISCOUNT CR.	CASH IN BANK CR.	
1	June 1	2145	Parkridge Realty	1612	1250.00		1250.00	1
2	5	2146	Western Components, Inc.	1591	4850.24	9230	4757.94	2
3	5	2147	South Bay Audio, Corp.	1604	6994.74	13285	6861.89	3
4	7	2148	Citizens National Bank	1615	2092.60		2092.60	4
5	6	2149	Jensen Supply Co.	1593	491.00		491.00	5
6	8	2150	Payroll	1617	3415.60		3415.60	6
7	9	2151	Orange County Chronicle	1605	485.00		485.00	7
8	9	2152	Pacific Electronics, Inc.	1606	8474.1	1695	8304.6	8
9	10	2153	R & D Manufacturing Corp.	1595	2540.00	5080	2489.20	9
10	12	2154	Board of Equalization	1618	1043.77		1043.77	10
11	12	2155	Roberts Insurance Agency	1619	1758.00		1758.00	11
12	12	2156	South Bay Audio Corp.	1613	4882.00	9764	4784.36	12
13	13	2157	Pacific Telephone Co.	1621	120.00		120.00	13
14	13	2158	American Sound Corp.	1597	559.628	5434	5541.94	14
15	15	2159	Day & Night Cleaning Service	1622	260.00		260.00	15
16	20	2160	Dunlap Repair Services	1624	8700		8700	16
17	22	2161	R. C. Yost	1625	5450		5450	17
18	22	2162	Payroll	1626	3577.80		3577.80	18
19	23	2163	Citizens National Bank	1627	3180.00		3180.00	19
20	27	2164	Acme Repair Service	1629	10400		10400	20
21	28	2165	R. C. Yost	1630	1400.00		1400.00	21
22	29	2166	Peters Business Supplies	1608	24570		24570	22
23	29	2167	Pacific Electronics, Inc.	1623	1337.46	2675	1310.71	23
24	30	2168	Southern Calif. Gas & Electric Co.	1634	23745		23745	24
25	30	2169	Pacific Telephone Co.	1635	11840		11840	25
26	30	2170	Petty Cash	1636	9605		9605	26
27			Totals		47065.00	47163.46	46593.37	27
28								28
29								29
30								30
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VOUCHER REGISTER

DATE	VOU. No.	PAYEE	PAID		ACCOUNTS PAYABLE CR.	PURCHASES DR.
			DATE	Ck. No.		
1 May 1	1589	Parkridge Realty Co.	5 1 2126	125000		1
2	1590	Spec-dee Service Center	5 15 2131	3650		2
3	1591	Western Components, Inc.		485024	485024	3
4	1592	Citizens National Bank	5 8 2127	209260		4
5						5
6	1593	Jensen Supply Co.	6 6 2149	49100		6
7	1594	Payroll	5 10 2129	341560		7
8	1595	R+D Manufacturing Corp.	6 10 2153	254000	254000	8
9	1596	State Franchise Tax Board	5 12 2130	104377		9
10	1597	American Sound Corp.	6 13 2158	559628	559628	10
11	1598	Day-Night Cleaning Service	5 25 2131	26000		11
12	1599	Burton Lithographics, Inc.	5 25 2138	9250		12
13	1600	Quality Hardware	5 18 2133	25200		13
14	1601	Roberts Insurance Agency	5 22 2134	54800		14
15	1602	R. C. Yost	5 23 2135	4500		15
16	1603	Payroll	5 24 2136	341740		16
17	1604	South Bay Audio Corp.	6 5 2147	699474	699474	17
18	1605	Orange County Chronicle	6 9 2151	48500		18
19	1606	Pacific Electronics, Inc.	6 9 2152	84741	84741	19
20	1607	R. C. Yost	5 29 2140	140000		20
21	1608	Peters Business Supplies	6 29 2166	24570		21
22	1609	So. Calif. Gas + Electric Co.	5 30 2142	21134		22
23	1610	Pacific Telephone Co.	5 30 2143	12420		23
24	1611	Petty Cash	5 30 2144	9285		24
25	30			3639213	2082867	25
26						26
27						27
28						28
29						29
30						30
31						31
32						32
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VOUCHER REGISTER

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SUPPLIES DR.	ADVERTISING EXPENSE DR.	MISC. SELLING EXPENSE DR.	MISC. GENERAL EXPENSE DR.	SUNDY ACCOUNTS DR.		
				ACCOUNT	POST. REF.	AMOUNT
1				Rent Expense	702	125000
2			3650			
3						
4				Empl. Inc. Tax Pay.	221	92500
5				FICA Tax Payable	222	116760
6	49100					
7				Salaries Payable	211	341560
8						
9				Sales Tax Payable	225	104377
10						
11			26000			
12	9250					
13		25200				
14				Prepaid Insurance	132	54800
15	4500					
16				Salaries Payable	211	347740
17						
18	48500					
19						
20				R.C. Yost, Drawing	302	140000
21	24570					
22			21134			
23			12420			
24	750	1000	3560	3975		
25	74420	63250	28760	67179		1322737
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VOUCHER REGISTER

	DATE	Vou. No.	PAYEE	PAID		ACCOUNTS PAYABLE CR.	PURCHASES DR.
				DATE	Ck. No.		
1	June 1	1612	Parkridge Realty	June 1	2145	125000	1
2	5	1613	South Bay Audio Corp.	12	2156	488200	2 488200
3	6	1614	Western Components Inc.	5	2146	443000	3 443000
4	7	1615	Citizens National Bank	7	2148	209260	4
5	8	1616	Jensen Supply Co.			14210	5
6	8	1617	Payroll	8	2150	341560	6
7	12	1618	Board of Equalization	12	2154	104377	7
8	12	1619	Roberts Insurance Agency	12	2155	175800	8
9	12	1620	Hayashi, Inc.	1		273910	9 273910
10	13	1621	Pacific Telephone Co.	13	2157	12000	10
11	15	1622	Day & Night Cleaning Service	15	2159	26000	11
12	20	1623	Pacific Electronics, Inc.	29	2167	133746	12 133746
13	20	1624	Dunlap Repair Services	20	2160	8700	13
14	22	1625	R. C. Yost	22	2161	5450	14
15	22	1626	Payroll	22	2162	357780	15
16	23	1627	Citizens National Bank	23	2163	318000	16
17	23	1628	American Sound Corp			421800	17 421800
18	27	1629	Acme Repair Service	27	2164	10400	18
19	28	1630	R. C. Yost	28	2165	140000	19
20	28	1631	R & D Manufacturing Corp.			183000	20 183000
21	30	1632	Orange County Chronicle			60625	21
22	30	1633	Peters Business Supplies			47500	22
23	30	1634	Southern Calif. Gas & Electric Co.	30	2168	23745	23
24	30	1635	Pacific Telephone Co.	30	2169	11840	24
25	30	1636	Petty Cash	30	2170	9605	25
26						3945508	1943656
27							27
28							28
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31							31
32							32
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VOUCHER REGISTER

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SUPPLIES DR.	ADVERTISING EXPENSE DR.	MISC. SELLING EXPENSE DR.	MISC. GENERAL EXPENSE DR.	SUNDY ACCOUNTS DR.		
				ACCOUNT	POST. REF.	AMOUNT
1				Rent Expense		125000
2						1
3						2
4				Employee Inc. Tax Pay.		92500
5	14210			FICA Tax Payable		116760
6				Salaries Payable		341560
7				Sales Tax Payable		104377
8				Prepaid Insurance		175800
9						8
10	12000					9
11			26000			10
12						11
13			8700			12
14		5450				13
15				Salaries Payable		357780
16				Notes Payable		300000
17				Interest Expense		18000
18			10400			17
19				R. C. Yost, Drawing		140000
20						18
21	60625					19
22				Office Equipment		47500
23			23745			20
24			11840			21
25	4220	2475	2060	850		22
26	18430	95100	17910	71135		23
27						24
28						25
29						26
30						27
31						28
32						29
33						30
34						31
35						32

PAYROLL
REGISTERGENERAL
JOURNAL

PAYROLL REGISTER FOR

	NAME	TOTAL EARNINGS	TAXABLE EARNINGS		
			FICA	STATE UNEMPLOYMENT COMPENSATION	FEDERAL UNEMPLOYMENT COMPENSATION
1	Berndt, Donald R.	55000	- 285	- 115	285
2	Davison, Mark L.	77500	- 383	- 103	383
3	Espinosa, Robert R.	67500	- 345	- 115	345
4	Hoffman, Bradley C.	44000	- 220	- 70	220
5	McIntosh, Sandra F.	32000	- 160	- 50	160
6	Peterson, Karen B.	48000	- 240	- 80	240
7	Tanaka, Daniel C.	52000	- 260	- 80	260
8	Tyler, Mildred R.	41000	- 205	- 65	205
9	Totals to Date	417000			
10					
11					

PAYROLL REGISTER FOR

	NAME	TOTAL EARNINGS	TAXABLE EARNINGS		
			FICA	STATE UNEMPLOYMENT COMPENSATION	FEDERAL UNEMPLOYMENT COMPENSATION
1	Berndt, Donald R.	57500	- 300	- 115	300
2	Davison, Mark L.	81500	- 400	- 100	400
3	Espinosa, Robert R.	71500	- 350	- 115	350
4	Hoffman, Bradley C.	46500	- 230	- 70	230
5	McIntosh, Sandra F.	32000	- 160	- 50	160
6	Peterson, Karen B.	50000	- 250	- 80	250
7	Tanaka, Daniel C.	55000	- 275	- 80	275
8	Tyler, Mildred R.	44000	- 220	- 65	220
9	Totals to Date	438000			
10					
11					

TWO WEEKS ENDED

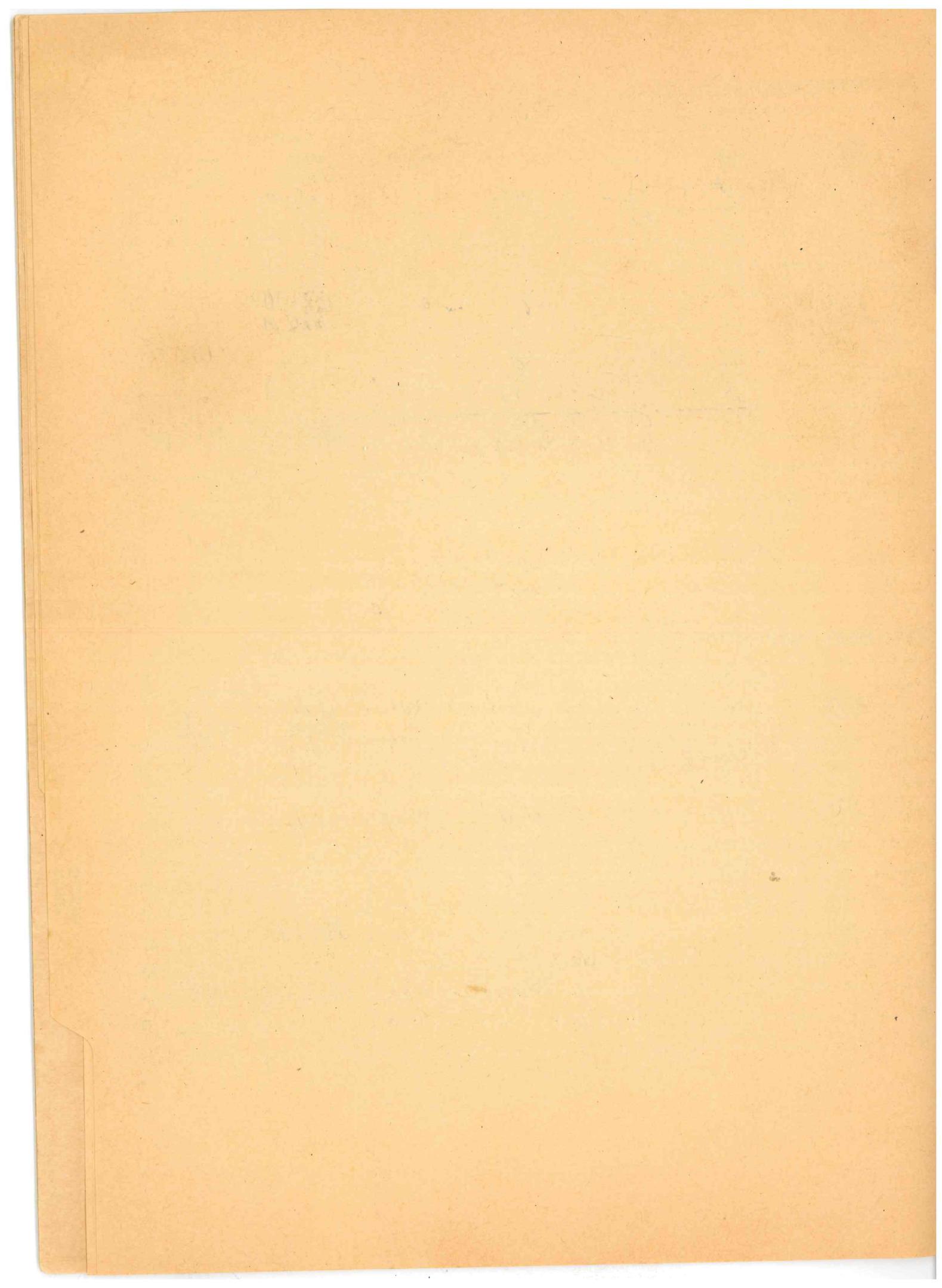
June 8

DEDUCTIONS				NET AMOUNT PAID	ACCOUNTS DEBITED	
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL		SALES SALARIES EXPENSE	OFFICE SALARIES EXPENSE
1 49.80	38.50	—	145.50	461.70	550.00	1
2 87.30	54.25	—	141.55	633.45	775.00	2
3 82.40	47.25	—	129.65	545.35	675.00	3
4 45.70	30.80	—	76.50	363.50	440.00	4
5 37.90	22.40	—	60.30	259.70	320.00	5
6 52.90	33.60	—	86.50	393.50	480.00	6
7 61.10	36.40	—	97.50	422.50	520.00	7
8 45.40	28.70	—	74.10	335.90	410.00	8
9 462.50	291.90		811.60	3415.60	3280.00	9
10						10
11						11

TWO WEEKS ENDED

June 22

DEDUCTIONS				NET AMOUNT PAID	ACCOUNTS DEBITED	
FEDERAL INCOME TAX	FICA TAX	OTHER	TOTAL		SALES SALARIES EXPENSE	OFFICE SALARIES EXPENSE
1 53.40	40.25	—	93.65	481.35	575.00	1
2 96.90	57.05	—	153.95	661.05	815.00	2
3 91.40	50.05	—	141.45	573.55	715.00	3
4 49.30	32.55	—	81.85	383.15	465.00	4
5 37.90	22.40	—	60.30	259.70	320.00	5
6 56.90	35.00	—	91.90	408.10	500.00	6
7 57.20	38.50	—	95.70	454.30	550.00	7
8 52.60	30.80	—	83.40	356.60	440.00	8
9 495.60	306.60		802.20	3577.80	3440.00	9
10						10
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DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
1 June 7	Notes Receivable Accounts Receivable / Howe & Sons Audio Rec'd 60-day, 12% note dated June 7	110 112	180000	180000
2				2
3				3
4				4
5 8	Sales Salaries Expense Office Salaries Expense	601 701	328000 89000	46250
6	Employee Income Tax Payable	221		29190
7	FICA Tax Payable	222		341560
8	Salaries Payable	211		
9	Payroll for Week Ended June 8			
10				10
11				11
12 8	Payroll Taxes Expense FICA Tax Payable	704 222	43368 29190	11259
13	State Unemployment Tax Payable	223		2919
14	Fed. Unemployment Tax Payable	224		
15	Payroll Taxes for Week Ended			15
16	June 8.			16
17				17
18				18
19 19	Cash	101	5000	19
20	Office Equipment	153	37000	20
21	Accumulated Dep.- Office Equip.	154		32000
22				21
23 21	Sales Returns & Allowances	402	3985	23
24	Acc. Rec. / Oliver's Music Store	112		24
25	Credit Memo # 162			25
26				26
27 22	Sales Salaries Expense	601	344000	27
28	Office Salaries Expense	701	94000	28
29	Employee Income Tax Payable	221		49560
30	FICA Tax Payable	222		30660
31	Salaries Payable	211		357780
32	Payroll for Week Ended June 22			32
33				33
34	(CONTINUED ON NEXT PAGE)			34
35				35
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JOURNAL

PAGE 24

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
1 June 22	Payroll Taxes Expense	704	45552	
2	FICA Tax Payable	222		30660
3	State Unemployment Tax Payable	223		11826
4	Fed. Unemployment Tax Payable	224		3066
5	Payroll Taxes for Week			
6	Ended June 22.			
7				
8 23	Dep. Expense (?) - Office Equipment	708	70000	
9	Acc. Dep. - Office Equipment	154		14000
10	To Gain on Disposal of Plant Assets	802		56000
11	→ Equipment disposed of			
12	→ V.T.			
13 28	Uncollectible Accounts Expense	707	61050	
14	Accounts Rec. / Harbor Music, Inc.	112	61050	61050
15	To write off uncollectible accounts.			
16				
17 30	Sales Returns and Allowances	8	4500	4500
18	Accounts Rec. / Saddleback Music Co.			4500
19	Credit Memo # 163			
20				
21 30	Cash			537315
22				1537315
23	Cash			1537315
24	Sales			
25 30	For Month Ended June 30			8785
26				8785
27 30	Sales Returns and Allowances			8485
28	Accounts Receivable			8485
29	For Month Ended June 30			
30	(CONTINUED ON NEXT PAGE)			
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JOURNAL

PAGE 25

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT
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PAGE 26

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JOURNAL

PAGE 27

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PAGE 28

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